

EXHIBIT P

From: Lauren Ross [lauren@fggus.com]
Sent: Wednesday, January 26, 2005 6:26 PM
To: Elin@efgfundex.com
Attachments: Sentry Offering Memo.pdf; Sentry Sub Doc.pdf

Importance: High

Dear Elin,

Please see attached the requested documents. Please note the deadline is tomorrow, January 27. We will accept the monies on Friday as you have a holiday.

Please let me know if you have any questions.

Thank you and kindest regards,
Lauren

Lauren H. Ross
FAIRFIELD GREENWICH GROUP
919 Third Avenue, 11th Floor
New York, NY 10022
Main: (212) 319-6060
Fax: (212) 319-0450
www.fggus.com